

Policy Number: 6-903	Policy Name: Educational Assistance Plan
Policy Revision Dates: 9/2018, 3/03, 9/98, 1/96, 12/85	Page 1

6-903 Educational Assistance Plan

The Arizona Board of Regents has adopted this Educational Assistance Plan pursuant to Internal Revenue Code Section 127. The effective date of the plan is January 1, 1991.

A. Purpose of Plan

The Arizona Board of Regents has adopted this Internal Revenue Code Section 127 educational assistance program for the benefit of its eligible employees and graduate student assistants and associates. It is the intention of the Arizona Board of Regents that the plan qualify as a plan providing qualified educational assistance under Section 127(b)(1) of the Internal Revenue Code of 1986, as amended, and that part or all of the benefits under the plan be eligible for exclusion from the participant's income pursuant to the terms of Sections 127(a) of the Internal Revenue Code of 1986, as amended.

B. Definitions

1. "Benefits" shall mean covered costs (subject, however, to any limits on the covered costs which may exist under Sections 127(a)(2) of the Code) for educational courses taken by a participant.
2. "Code" means the Internal Revenue Code of 1986, as amended from time to time.
3. "Covered costs" means tuition and fees waived by the university.
 - (a) "Tuition and fees waived" for all participants other than graduate student assistants and associates means:

Fall/Spring Semester	Summer Session
The sum of tuition on all units taken minus twenty-five dollars (\$25).	The sum of tuition on all units taken minus twenty-five dollars (\$25).

- (b) "Tuition and fees waived or tuition remission funded" for graduate student assistants and associates means up to

October 2018

Policy Number: 6-903	Policy Name: Educational Assistance Plan
Policy Revision Dates: 9/2018, 3/03, 9/98, 1/96, 12/85	Page 2

100 percent of the resident tuition as determined by each university and may vary by campus and among the categories of graduate student teaching and research assistants and associates. Each university shall communicate the amount of the tuition and fees waived or tuition remission funded to the affected graduate student assistants and associates.

4. "Educational course" means any course taken by a participant at the university except for a course which instructs the participant in any sport, game, or hobby (unless required as part of a degree program) or is excluded under Regent policy.
5. "Effective date" means January 1, 1991, except for the definition of "retired employee" which is effective the date of approval of these changes.
6. "Eligible graduate student assistant or associate" means a graduate student teaching or research assistant or associate whose appointment is for 25 percent time or more and who is enrolled for a minimum of six (6) credit hours (not including audit enrollment).
7. "Employee" means any employee of the university who is employed at 50 percent time or more and whose employment is expected to continue six (6) months or longer.
8. "Employee on approved leave of absence" means an employee as described in ABOR Policy 6-903B.6 (Educational Assistance Plan, Definitions) who is on an approved leave of absence.
9. "Retired employee" means an employee as described in ABOR Policy 6-903B.6 (Educational Assistance Plan, Definitions), who has completed at least five (5) years of continuous full-time employment in the Arizona University System immediately preceding retirement, who is receiving a retirement annuity under an Arizona university sponsored retirement program, who is at least fifty (50) years old, whose employment has not been terminated for cause by the university and who was eligible for special tuition fees

Policy Number: 6-903	Policy Name: Educational Assistance Plan
Policy Revision Dates: 9/2018, 3/03, 9/98, 1/96, 12/85	Page 3

at the time of retirement. Notwithstanding this provision, university peace officers who have retired before age fifty (50) pursuant to the provisions of the Arizona Public Safety Personnel Retirement System but have completed five (5) continuous years of full-time employment in the Arizona University System immediately preceding retirement shall also be eligible for this benefit. This change becomes effective beginning with the fall 1998 academic semester.

10. "Employee of an affiliated unit" means an employee of an affiliated unit, with the approval of the president, board executive director or designee, if:
 - (a) The employee is a member (full time employment by the Armed Forces) of an ROTC unit; or
 - (b) An approved written contract exists between the university and the affiliated unit that expressly grants special tuition to employees of the affiliated unit.
11. "Plan Year" means the twelve (12) consecutive month period beginning on January 1 and ending December 31.
12. "Participant" means anyone who has satisfied the eligibility requirements under ABOR Policy 6-903C (Educational Assistance Plan – Eligibility) of this plan.
13. "Plan" means the Arizona Board of Regent's Educational Assistance Plan.
14. "Tuition remission funded" means that resident tuition is charged to the student fee payment accounts of the eligible graduate student assistants and associates and payment of all or part of the resident tuition is funded by a university account.
15. "Waiver" means the remission or forgiving of a tuition payment or any portion thereof.

Policy Number: 6-903	Policy Name: Educational Assistance Plan
Policy Revision Dates: 9/2018, 3/03, 9/98, 1/96, 12/85	Page 4

16. "University" means the University of Arizona, Arizona State University, Northern Arizona University, and the board office of the Arizona Board of Regents.

C. Eligibility

1. An employee, retired employee, employee on approved leave of absence, or employee of an affiliated unit, or eligible graduate student assistant or associate shall be eligible to become a participant as of the effective date of such status.
2. A participant will cease to be a participant the date he/she no longer meets the eligibility requirements set forth in ABOR Policy 6-903C 1 (Educational Assistance Plan, Eligibility).

D. Benefits

1. Every eligible participant shall be entitled to receive benefits under the plan.
2. A participant shall be entitled to benefits under the plan only for covered costs after he/she becomes an eligible participant.

E. Limitations

In no event shall a participant be entitled to receive any benefit under this plan in lieu of any other compensation he/she might otherwise be entitled to from the university or board.

F. Plan Administrator

1. The university/System office shall appoint a plan administrator to serve until resignation or removal by the university/board office and appointment of a successor.
2. The plan administrator shall keep accurate records of all benefits granted to participants under the plan and ascertain that no benefit was granted to a participant in lieu of other compensation.